

CHAPTER 9

CHILD SUPPORT GUIDELINES

Rule 9.1	Guidelines adopted
Rule 9.2	Applicability
Rule 9.3	Purpose
Rule 9.4	Guidelines — rebuttable presumption
Rule 9.5	Net monthly income
Rule 9.6	Guideline method for computing taxes
Rule 9.7	Qualified additional dependent deduction
Rule 9.8	Deduction amount and use
Rule 9.9	Extraordinary visitation credit
Rule 9.10	Child support guidelines worksheet
Rule 9.11	Variance from guidelines
Rule 9.12	Medical support order
Rule 9.13	Stipulation for child and medical support — court review
Rule 9.14	Method of computation
Rules 9.15 to 9.25	Reserved
Rule 9.26	Child Support Guidelines Schedule
Rule 9.27	Child Support Guidelines Worksheets
	Form 1: Child Support Guidelines Worksheet
	Form 2: Child Support Guidelines Worksheet

CHAPTER 9

CHILD SUPPORT GUIDELINES

Rule 9.1 Guidelines adopted. The supreme court has undertaken to prescribe uniform child support guidelines and criteria pursuant to the federal Family Support Act of 1988, Pub. L. No. 100-485 and Iowa Code section 598.21B. The child support guidelines contained in this chapter are hereby adopted, effective July 1, 2009. The guidelines shall apply to cases pending on July 1, 2009. [Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.2 Applicability. These guidelines are established for use by the courts of this state in determining the amount of child support. The guidelines are applicable to modification of child support orders as provided in Iowa Code section 598.21C(2). [Court Order November 9, 2001, effective February 15, 2002; March 9, 2009, effective July 1, 2009]

Rule 9.3 Purpose.

9.3(1) Purpose. The purpose of the guidelines is to provide for the best interests of the children by recognizing the duty of both parents to provide adequate support for their children in proportion to their respective incomes. While the guidelines cannot take into account the specific facts of individual cases, they will normally provide reasonable support.

9.3(2) Low-income adjustment. The basic support obligation amounts have been adjusted in the shaded area of the schedule for low-income obligated (noncustodial) parents. The objective of the adjustment is to strike a balance between adequately supporting the obligated parent's children and allowing the obligated parent to live at least at a subsistence level. The adjustment is based on the following: (1) requiring a support order no matter how little the obligated parent's income is, (2) increasing the support amount for more children, (3) maintaining an incentive to work for the obligated parent, and (4) gradually phasing out the adjustment with increased income.

a. In accordance with this objective, except as provided in *(b)*, only the obligated parent's adjusted net income is used in the shaded area of the schedule. The combined adjusted net incomes of both parents are used in the remaining (nonshaded) area of the schedule.

b. In cases of joint (equally shared) physical care, the low-income adjustment is not applicable, and the parents' combined adjusted net incomes as shown in the shaded area of the schedule are used. [Court Order November 9, 2001, effective February 15, 2002; March 9, 2009, effective July 1, 2009]

Rule 9.4 Guidelines — rebuttable presumption. In ordering child support, the court should determine the amount of support specified by the guidelines. There shall be a rebuttable presumption that the amount of child support which would result from the application of the guidelines prescribed by the supreme court is the correct amount of child support to be awarded. That amount may be adjusted upward or downward, however, if the court finds such adjustment necessary to provide for the needs of the children or to do justice between the parties under the special circumstances of the case. The appropriate amount of child support is zero if the noncustodial parent's only income is from Supplemental Security Income (SSI) paid pursuant to 42 U.S.C. 1381a.

[Court Order November 9, 2001, effective February 15, 2002; March 9, 2009, effective July 1, 2009]

Rule 9.5 Net monthly income. In the guidelines the term "net monthly income" means gross monthly income less deductions for the following:

9.5(1) Federal income tax (calculated pursuant to the guideline method).

9.5(2) State income tax (calculated pursuant to the guideline method).

9.5(3) Social security deductions.

9.5(4) Mandatory pension deductions.

9.5(5) Union dues.

9.5(6) Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter.

9.5(7) Cash medical support ordered in this pending matter as determined by the medical support table in rule 9.12.

9.5(8) Prior obligation of child support and spousal support actually paid pursuant to court or administrative order.

9.5(9) Qualified additional dependent deductions.

9.5(10) Actual child care expense while custodial parent is employed, less the appropriate income tax credit.

Other items, such as credit union payments, charitable deductions, savings or thrift plans, and voluntary pension plans, are not to be deducted from a parent's income, since the needs of the children must have a higher priority than voluntary savings or payment of indebtedness.

Gross monthly income does not include public assistance payments or the earned income tax credit. To determine gross income, the court shall not impute income under rule 9.11 except:

a. Pursuant to agreement of the parties, or

b. Upon request of a party, and a written determination is made by the court under rule 9.11.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.6 Guideline method for computing taxes. For purposes of computing the taxes to be deducted from a parent's gross income, the following uniform rules shall be used:

9.6(1) An unmarried parent shall be assigned either single or head of household filing status. Head of household filing status shall be assigned if a parent is the custodial parent of one or more of the mutual children of the parents.

9.6(2) A married parent shall be assigned married filing separate status.

9.6(3) If the parents have joint (equally shared) physical care of their mutual children, an unmarried parent shall be assigned head of household filing status and a married parent shall be assigned married filing separate status.

9.6(4) The standard deduction applicable to the parent's filing status under rule 9.6(1), 9.6(2) or 9.6(3) shall be used.

9.6(5) Each parent shall be assigned one personal exemption for the parent. The custodial parent shall be assigned one additional dependent exemption for each mutual child of the parents, unless a parent provides information that the noncustodial parent has been allocated the dependent exemption for such child. In cases of joint (equally shared) or split physical care, the dependent exemption(s) for the mutual child(ren) of the parties shall be assigned according to the order or decree establishing the joint or split care arrangement.

If the amount of federal and/or state income tax actually being paid by the parent differs substantially from the amount(s) determined by the guideline method of computing taxes, the court may consider whether the difference is sufficient reason to adjust the child support under the criteria in rule 9.11. This rule does not preclude alternate methods of computation by the Child Support Recovery Unit as authorized by Iowa Code section 252B.7A.

[Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.7 Qualified additional dependent deduction. To establish a qualified additional dependent deduction, the requesting parent must demonstrate a legal obligation to the child(ren) under Iowa Code section 252A.3. Ways to demonstrate a legal obligation to the child(ren) include:

9.7(1) By order of a court of competent jurisdiction or by administrative order when authorized by state law.

9.7(2) By the statement of the person admitting paternity in court and upon concurrence of the mother. If the mother was married, at the time of conception, birth, or at any time during the period between conception and birth of the child, to an individual other than the person admitting paternity, the individual to whom the mother was married at the time of conception, birth, or at any time during the period between conception and birth must deny paternity in order to establish the paternity of the person admitting paternity upon the sole basis of the admission.

9.7(3) By the filing and registration by the state registrar of an affidavit of paternity executed on or after July 1, 1993, as provided in Iowa Code section 252A.3A, provided that the mother of the child was unmarried at the time of conception, birth, and at any time during the period between conception and birth of the child or if the mother was married at the time of conception, birth, or at any time during the period between conception and birth of the child, a court of competent jurisdiction has determined that the individual to whom the mother was married at the time is not the father of the child.

9.7(4) By a child being born during the marriage unless the paternity has been determined otherwise by a court of competent jurisdiction.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.8 Deduction amount and use.

9.8(1) The monthly deduction for qualified additional dependents of a parent (custodial or noncustodial) shall be:

- a. 8% of the parent's gross monthly income (to a maximum of \$800 per month) for one (1) child.
- b. 12% of the parent's gross monthly income (to a maximum of \$1200 per month) for two (2) children.
- c. 14% of the parent's gross monthly income (to a maximum of \$1400 per month) for three (3) children.
- d. 15% of the parent's gross monthly income (to a maximum of \$1500 per month) for four (4) children.
- e. 16% of the parent's gross monthly income (to a maximum of \$1600 per month) for five (5) or more children.

9.8(2) The qualified additional dependent deduction can be used for the establishment of original orders or in proceedings to modify an existing order. However, the deduction cannot be used to affect the threshold determination of eligibility for a downward modification of an existing order. After the threshold determination has been met, the deduction shall be used in the determination of the net monthly income. A deduction may be taken for a prior obligation for support actually paid (rule 9.5(8)) or a qualified additional dependent deduction (rule 9.5(9)) but both deductions cannot be used for the same child. A qualified additional dependent deduction cannot be claimed for a child for whom there is a prior court or administrative support order.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.9 Extraordinary visitation credit. If the noncustodial parent's court-ordered visitation exceeds 127 days per year, the noncustodial parent shall receive a credit to the noncustodial parent's share of the basic support obligation in accordance with the following table:

<u>Days</u>	<u>Credit</u>
128-147	15%
148-166	20%
167 or more but less than equally shared physical care	25%

For the purposes of this credit, "days" means overnights spent caring for the child. Failure to exercise court-ordered visitation may be a basis for modification.

[Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.10 Child support guidelines worksheet. All parties shall file a child support guidelines worksheet prior to a support hearing or the establishment of a support order. The parties shall use Form 1 that accompanies these rules, unless both parties agree to use Form 2. The Child Support Recovery Unit (CSRU) shall use Form 2.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004]

Rule 9.11 Variance from guidelines. The court shall not vary from the amount of child support which would result from application of the guidelines without a written finding that the guidelines would be unjust or inappropriate as determined under the following criteria:

- 9.11(1)** Substantial injustice would result to the payor, payee, or child.
- 9.11(2)** Adjustments are necessary to provide for the needs of the child or to do justice between the parties, payor, or payee under the special circumstances of the case.
- 9.11(3)** Circumstances contemplated in Iowa Code section 234.39.
- 9.11(4)** The court shall not use earning capacity rather than actual earnings unless a written determination is made that, if actual earnings were used, substantial injustice would occur or adjustments would be necessary to provide for the needs of the child or to do justice between the parties.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.12 Medical support order.

9.12(1) The court shall enter an order for medical support as required by statute. For purposes of Iowa Code section 252E.1A, the table contained in rule 9.12(4) is established for use by the courts of this state in determining reasonable cost for a health benefit plan and a reasonable amount in lieu of a health benefit plan (cash medical support). The sum certain dollar amount determined shall be stated in the order, as an amount in addition to the child support amount.

9.12(2) Refer to the table in rule 9.12(4) to determine if the parent has health insurance available at “reasonable cost.” Find the appropriate cell for the parent’s net income (as determined by the guidelines) and for the correct number of children. Multiply the parent’s gross income by the percentage in that cell. If the amount is equal to or more than the cost of the child’s portion of the health insurance premium (family cost minus single cost), it is available at “reasonable cost.” For minimum orders (net incomes 0 – 850), “reasonable cost” is zero or no cost.

9.12(3) If neither parent has health insurance available at “reasonable cost,” if appropriate according to Iowa Code section 252E.1A, the court shall order cash medical support. Refer to the table in rule 9.12(4) to determine the amount of cash medical support. Find the appropriate cell for the parent’s preliminary net income (gross income minus all appropriate deductions other than cash medical support in the pending matter) and for the correct number of children. Multiply the parent’s gross income by the percentage in that cell to get the cash medical support amount. For minimum orders (net incomes 0 – 850), cash medical support is not ordered.

Use the adjusted net income (preliminary net income minus the amount of cash medical support in the pending matter) for the correct number of children on the Schedule of Basic Support Obligations to find the appropriate amount of child support. Once the adjusted net income has been determined, do not allow another deduction for cash medical support.

9.12(4) *Medical support table.*

Net Income	One Child	Two Children	Three Children	Four Children	Five or more Children
0 - 850	- MINIMUM ORDER -				
851 - 900	1%	1%	1%	1%	1%
901 - 950	1%	1%	1%	1%	1%
951 - 1000	1%	1%	1%	1%	1%
1001 - 1050	1%	1%	1%	1%	1%
1051 - 1100	2%	1%	1%	1%	1%
1101 - 1150	2%	1%	1%	1%	1%
1151 - 1200	2%	2%	1%	1%	1%
1201 - 1250	2%	2%	2%	1%	1%
1251 - 1300	3%	2%	2%	2%	1%
1301 - 1350	3%	2%	2%	2%	2%
1351 - 1400	3%	2%	2%	2%	2%
1401 - 1450	4%	2%	2%	2%	2%
1451 - 1500	4%	3%	2%	2%	2%
1501 - 1550	4%	3%	2%	2%	2%
1551 - 1600	5%	3%	3%	2%	2%
1601 - 1650	5%	3%	3%	2%	2%
1651 - 1700	5%	3%	3%	3%	2%
1701 - 1750	5%	3%	3%	3%	2%
1751 - 1800	5%	4%	3%	3%	3%
1801 - 1850	5%	4%	3%	3%	3%
1851 - 1900	5%	4%	3%	3%	3%
1901 - 1950	5%	4%	4%	3%	3%
1951 - 2000	5%	4%	4%	3%	3%
2001 - 2050	5%	5%	4%	3%	3%
2051 - 2100	5%	5%	4%	4%	3%
2101 - 2150	5%	5%	4%	4%	3%
2151 - 2200	5%	5%	4%	4%	4%
2201 - 2250	5%	5%	4%	4%	4%
2251 - 2300	5%	5%	5%	4%	4%
2301 - 2350	5%	5%	5%	4%	4%
2351 - 2400	5%	5%	5%	4%	4%
2401 - 2450	5%	5%	5%	5%	4%
2451 - 2500	5%	5%	5%	5%	4%
2501 - 2550	5%	5%	5%	5%	4%
2551 - 20000	5%	5%	5%	5%	5%

9.12(5) “Uncovered medical expenses” means all medical expenses for the child not paid by insurance. The custodial parent shall pay the first \$250 per year per child of uncovered medical expenses up to a maximum of \$800 per year for all children. Uncovered medical expenses in excess of \$250 per child or a maximum of \$800 per year for all children shall be paid by the parents in proportion to their respective net incomes. “Medical expenses” shall include, but not be limited to, costs for reasonably necessary medical, orthodontia, dental treatment, physical therapy, eye care, including eye glasses or contact lenses, mental health treatment, substance abuse treatment, prescription drugs, and any other uncovered medical expense. Uncovered medical expenses are not to be deducted in arriving at net income.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.13 Stipulation for child and medical support — court review. A stipulation of the parties establishing child support and medical support shall be reviewed by the court to determine if the amount stipulated and the medical support provisions are in substantial compliance with the guidelines. A proposed order to incorporate the stipulation shall be reviewed by the court to determine its compliance with these guidelines. If a variance from the guidelines is proposed, the court must determine whether it is justified and appropriate, and, if so, include the stated reasons for the variance in the order.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004]

Rule 9.14 Method of computation. To compute the guideline amount of child support, first compute the adjusted net monthly income, then proceed to either the Basic Method of Child Support Computation grid or the Joint (Equally Shared) Physical Care Method of Child Support Computation grid, as appropriate. For split or divided physical care, refer to rule 9.14(4). The following grids illustrate how the worksheets are to be completed.

9.14(1) The steps to arrive at the adjusted net monthly income are shown below in the adjusted net monthly income computation grid.

Adjusted Net Monthly Income Computation			
		Custodial Parent*, <u>(name)</u>	Noncustodial Parent*, <u>(name)</u>
A.	Gross Monthly Income (Does Not Include Public Assistance Payments or the Earned Income Tax Credit)	\$	\$
B.	Federal Income Tax (Calculated Pursuant to Guideline Rule 9.6)	\$	\$
C.	State Income Tax (Calculated Pursuant to Guideline Rule 9.6)	\$	\$
D.	Social Security Deductions	\$	\$
E.	Mandatory Pension Deductions	\$	\$
F.	Union Dues	\$	\$
G.	Actual Medical Support Paid Pursuant to Court Order or Administrative Order in Another Order for Other Children, Not the Pending Matter.	\$	\$
H.	Prior Obligation of Child Support and Spousal Support Actually Paid Pursuant to Court or Administrative Order	\$	\$
I.	Qualified Additional Dependent Deductions (See Guideline Rules 9.7 and 9.8)	\$	\$
J.	Actual Child Care Expense While Custodial Parent* is Employed, Less the Appropriate Income Tax Credit	\$	\$
K.	Preliminary Net Income for Each Parent (Line A minus lines B through J for Each Parent) (Preliminary Net Income is used to determine medical support under Guideline Rule 9.12.)	\$	\$
L.	If Ordered in this Pending Matter, Cash Medical Support as Determined by the Medical Support Table in rule 9.12.	\$	\$
M.	Adjusted Net Monthly Income (Line K minus line L) (Adjusted Net Monthly Income is used to calculate the guideline amount of child support. Enter each parent's amount from line M on either line A of the Basic Method of Child Support Computation or line A of the Joint (Equally Shared) Physical Care Method of Child Support Computation as appropriate.)	\$	\$

*In cases of joint physical care, use names only and designate both parents as custodial parents.

9.14(2) The steps of a basic child support computation are shown below in the basic method of child support computation grid.

Basic Method of Child Support Computation				
		Custodial Parent, (name)	Noncustodial Parent, (name)	Combined
A.	Adjusted Net Monthly Income	\$	\$	\$
B.	Proportional Share of Income	%	%	100%
C.	Number of Children for Whom Support is Sought			
D.	Basic Support Obligation Before Health Insurance (Use line A to find amount from Schedule of Basic Support Obligations) (If the low-income adjustment applies, use only NCP's income and enter the basic support obligation from the shaded area of the schedule on line D and on line H while skipping lines F and G.)			\$
E.	Cost of Child's Health Insurance Premium (Difference between family and single cost) (If basic support obligation on line D falls within the shaded area of the schedule, enter \$-0- for each parent on this line.) (In cases of court-ordered split/divided care, see rule 9.14(5)(d).)	\$	\$	\$
F.	Total Obligation (Add line D and combined amount from line E)			\$
G.	Each Parent's Share of the Total Obligation (Multiply line F by line B for each parent)	\$	\$	
H.	Guideline Amount of Child Support for NCP (Subtract noncustodial parent's line E from noncustodial parent's line G)*		\$	
*Noncustodial Parent's share is the guideline amount of the child support order.				
Extraordinary Visitation Credit [Only if court-ordered visitation exceeds 127 overnights per year]				
I.	Proportionate Share of Basic Obligation Before Health Insurance (Multiply NCP's line B by line D; however, if the low-income adjustment applies use amount from line D only and do not multiply by line B)		\$	
J.	Number of Court-Ordered Visitation Overnights with NCP			
K.	Extraordinary Visitation Credit Percentage: If line J above is 128-147 overnights: 15% credit (0.15) If line J above is 148-166 overnights: 20% credit (0.20) If line J above is 167 or more overnights: 25% credit (0.25) [But less than joint (equally shared) physical care]		%	
L.	Extraordinary Visitation Credit (Multiply line I by line K)		\$	
M.	Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line H minus line L)		\$	

9.14(3) Joint physical care. In cases of court-ordered joint (equally shared) physical care, child support shall be calculated as shown below in the Joint (Equally Shared) Physical Care Method of Child Support Computation grid. Offset is a method of payment of each parent's guideline amount of child support and the net difference shall be paid by the party with the higher child support obligation unless variance is warranted under rule 9.11. An allocation between the parties for payment of the child(ren)'s expenses ordered pursuant to Iowa Code section 598.41(5)(a) is an obligation in addition to the child support amount calculated pursuant to this rule and is not child support.

Joint (Equally Shared) Physical Care Method of Child Support Computation				
		<u> </u> (name)	<u> </u> (name)	Combined
A.	Adjusted Net Monthly Income	\$	\$	\$
B.	Proportional Share of Income	%	%	100%
C.	Number of Children for Whom Support is Sought			
D.	Basic Support Obligation Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations - use combined incomes because the low-income adjustment in the shaded area of the schedule does not apply to joint [equally shared] physical care support computations)			\$
E.	Each Parent's Basic Primary Care Amount Before Health Insurance (Multiply line B by line D for each parent)	\$	\$	
F.	Each Parent's Share of Joint Physical Support (Multiply line E by 1.5 for each parent to account for extra costs for two residences)	\$	\$	
G.	Each Parent's Joint Physical Care Support Obligation Before Health Insurance (Multiply line F by .5 for each parent to account for 50% of time spent with each parent)	\$	\$	
H.	Cost of Child's Health Insurance Premium* (Difference between family and single cost) (*The health insurance adjustment does not apply if either parent's net income on line A falls within the shaded area of the Schedule of Basic Child Support Obligations. Do not complete lines H, I and J and enter \$-0- for each parent on line K)	\$	\$	\$
I.	Each Parent's Share of Health Insurance Costs (Multiply each parent's line B by combined amount on line H)	\$	\$	
J.	Cost of Child's Health Insurance Premium (Re-enter each parent's amount from line H)	\$	\$	
K.	Amount Owed for Parent's Share of Health Insurance (Each parent's line I minus each parent's line J; if a negative amount, enter \$0)	\$	\$	
L.	Guideline Amount of Child Support (Each parent's line G plus each parent's line K)	\$	\$	
M.	Net Amount of Child Support for Joint Physical Support After Offset (Subtract smaller amount on line L from larger amount on line L. Parent with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.)	\$	\$	

9.14(4) *Split or divided physical care.* In the cases of court-ordered split or divided physical care, child support shall be calculated in the following manner: determine the amount of child support required by these guidelines for each party based on the number of children in the physical care of the other party; offset the two amounts as a method of payment; and the net difference shall be paid by the party with the higher child support obligation unless variance is warranted under rule 9.11.

9.14(5) *Health insurance premium.* In calculating child support, the health insurance premium for the child is added to the basic support obligation and prorated between the parents as provided in this rule.

a. This subrule shall apply if the parent is ordered to provide health insurance for the child in the pending action and it is either deducted from wages or paid by the parent.

b. The amount of the premium for the child to be added is the amount of the premium cost for family coverage to the parent which is in excess of the premium cost for single coverage, regardless of the number of individuals covered under the policy.

c. However, a health insurance premium shall not be added or prorated if the basic support obligation is in the low-income adjusted (shaded) area of the schedule in rule 9.26 unless variance is warranted under rule 9.11.

d. In cases of split or divided physical care, include only 50% of the health insurance premium in each of the two calculations described in subrule 9.14(4).

[Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rules 9.15 to 9.25 Reserved.

Rule 9.26 Child Support Guidelines Schedule.**SCHEDULE OF BASIC SUPPORT OBLIGATIONS**

Iowa	
Schedule of Basic Support Obligations	
*1.	Except as provided in 2, only the noncustodial parent's income is used in the shaded area in accordance with the low-income adjustment. The parents' combined incomes are used in the remaining (non-shaded) area of the schedule.
2.	In joint (equally shared) physical care cases, regardless of whether a parent is low income, use the parents' combined incomes in the shaded and nonshaded areas of the schedule.
3.	For combined net monthly incomes above \$20,000, the amount of the basic support obligation is deemed to be within the sound discretion of the court or the agency fixing support by administrative order but shall not be less than the basic support obligation for combined net monthly incomes equal to \$20,000.

Combined* Adjusted Net Income		One Child	Two Children	Three Children	Four Children	Five or More Children
0	-	100	10	20	30	40
101	-	200	10	20	30	40
201	-	300	20	30	45	50
301	-	400	30	40	55	60
401	-	500	40	50	65	70
501	-	600	50	60	75	80
601	-	700	60	70	85	90
701	-	800	70	80	95	100
801	-	850	80	90	105	110
851	-	900	85	95	110	115
901	-	950	90	100	115	120
951	-	1000	95	105	120	145
1001	-	1050	120	135	163	178
1051	-	1100	145	165	195	210
1101	-	1150	170	195	228	243
1151	-	1200	195	225	260	275
1201	-	1250	220	255	293	308
1251	-	1300	245	285	325	340
1301	-	1350	270	315	358	373
1351	-	1400	295	345	390	405
1401	-	1450	320	375	423	438
1451	-	1500	345	405	455	470
1501	-	1550	370	435	488	503
1551	-	1600	395	465	520	535
1601	-	1650	406	495	553	568
1651	-	1700	418	525	585	600
1701	-	1750	430	555	618	633
1751	-	1800	442	585	640	665
1801	-	1850	454	615	673	698
1851	-	1900	466	645	705	730

Combined* Adjusted Net Income				One Child	Two Children	Three Children	Four Children	Five or More Children
1901	-	1950		478	675	738	748	763
1951	-	2000		490	705	770	780	795
2001	-	2050		502	727	803	813	828
2051	-	2100		514	744	835	845	860
2101	-	2150		526	761	868	878	893
2151	-	2200		538	778	900	910	925
2201	-	2250		550	795	933	943	958
2251	-	2300		562	813	957	975	990
2301	-	2350		574	831	978	1000	1023
2351	-	2400		586	848	999	1021	1045
2401	-	2450		598	866	1020	1043	1067
2451	-	2500		610	883	1041	1064	1089
2501	-	2550		622	901	1061	1086	1111
2551	-	2600		634	919	1082	1107	1133
2601	-	2650		647	936	1103	1129	1155
2651	-	2700		659	954	1124	1150	1177
2701	-	2750		671	971	1145	1172	1199
2751	-	2800		683	989	1166	1193	1221
2801	-	2850		695	1007	1186	1215	1243
2851	-	2900		707	1024	1207	1236	1265
2901	-	2950		717	1038	1223	1258	1287
2951	-	3000		726	1051	1237	1279	1309
3001	-	3050		736	1064	1251	1301	1331
3051	-	3100		745	1076	1265	1322	1353
3101	-	3150		754	1089	1279	1344	1375
3151	-	3200		764	1102	1294	1365	1397
3201	-	3250		773	1115	1308	1387	1419
3251	-	3300		782	1127	1322	1408	1441
3301	-	3350		792	1140	1336	1430	1463
3351	-	3400		798	1149	1347	1451	1485
3401	-	3450		803	1157	1357	1473	1507
3451	-	3500		809	1166	1367	1494	1529
3501	-	3550		815	1174	1377	1516	1551
3551	-	3600		820	1183	1387	1537	1573
3601	-	3650		826	1191	1397	1559	1595
3651	-	3700		832	1200	1408	1572	1617
3701	-	3750		837	1208	1418	1584	1639
3751	-	3800		843	1216	1428	1595	1661
3801	-	3850		849	1225	1438	1606	1683
3851	-	3900		855	1233	1447	1616	1705
3901	-	3950		861	1242	1457	1627	1727
3951	-	4000		867	1250	1466	1638	1749
4001	-	4050		874	1259	1476	1649	1771
4051	-	4100		880	1267	1486	1659	1793
4101	-	4150		886	1276	1495	1670	1815

Combined* Adjusted Net Income				One Child	Two Children	Three Children	Four Children	Five or More Children
4151	-	4200		892	1284	1505	1681	1837
4201	-	4250		898	1292	1514	1691	1859
4251	-	4300		902	1297	1518	1695	1865
4301	-	4350		905	1301	1522	1700	1870
4351	-	4400		909	1305	1526	1704	1875
4401	-	4450		912	1310	1530	1709	1880
4451	-	4500		916	1314	1534	1714	1885
4501	-	4550		919	1318	1538	1718	1890
4551	-	4600		923	1323	1542	1723	1895
4601	-	4650		926	1327	1546	1727	1900
4651	-	4700		930	1332	1551	1732	1906
4701	-	4750		935	1338	1558	1740	1914
4751	-	4800		939	1344	1565	1749	1923
4801	-	4850		944	1351	1573	1757	1932
4851	-	4900		948	1357	1580	1765	1941
4901	-	4950		953	1364	1587	1773	1950
4951	-	5000		958	1370	1594	1781	1959
5001	-	5050		962	1376	1602	1789	1968
5051	-	5100		967	1383	1609	1797	1977
5101	-	5150		971	1389	1616	1805	1986
5151	-	5200		976	1395	1623	1813	1995
5201	-	5250		981	1402	1631	1822	2004
5251	-	5300		985	1408	1638	1830	2013
5301	-	5350		990	1415	1645	1838	2022
5351	-	5400		995	1422	1653	1847	2031
5401	-	5450		1000	1429	1661	1856	2041
5451	-	5500		1006	1436	1669	1865	2051
5501	-	5550		1011	1444	1678	1874	2061
5551	-	5600		1016	1451	1686	1883	2071
5601	-	5650		1022	1458	1694	1892	2081
5651	-	5700		1027	1465	1702	1901	2091
5701	-	5750		1032	1473	1710	1910	2101
5751	-	5800		1038	1480	1718	1919	2111
5801	-	5850		1043	1487	1726	1928	2121
5851	-	5900		1048	1495	1734	1937	2131
5901	-	5950		1054	1502	1742	1946	2141
5951	-	6000		1059	1509	1750	1955	2151
6001	-	6050		1064	1516	1759	1964	2161
6051	-	6100		1069	1524	1767	1974	2171
6101	-	6150		1074	1531	1776	1983	2182
6151	-	6200		1079	1538	1784	1993	2192
6201	-	6250		1084	1545	1793	2002	2202
6251	-	6300		1090	1553	1801	2012	2213
6301	-	6350		1095	1560	1809	2021	2223
6351	-	6400		1100	1567	1818	2031	2234

Combined* Adjusted Net Income				One Child	Two Children	Three Children	Four Children	Five or More Children
6401	-	6450		1105	1574	1826	2040	2244
6451	-	6500		1110	1582	1835	2049	2254
6501	-	6550		1115	1589	1843	2059	2265
6551	-	6600		1120	1596	1852	2068	2275
6601	-	6650		1125	1603	1860	2078	2286
6651	-	6700		1130	1611	1868	2087	2296
6701	-	6750		1135	1618	1876	2096	2305
6751	-	6800		1140	1625	1884	2104	2315
6801	-	6850		1145	1631	1892	2113	2324
6851	-	6900		1150	1638	1900	2122	2334
6901	-	6950		1155	1645	1907	2130	2343
6951	-	7000		1160	1652	1915	2139	2353
7001	-	7050		1166	1659	1923	2148	2363
7051	-	7100		1171	1666	1931	2156	2372
7101	-	7150		1176	1673	1938	2165	2382
7151	-	7200		1181	1680	1946	2174	2391
7201	-	7250		1186	1687	1954	2182	2401
7251	-	7300		1191	1694	1962	2191	2410
7301	-	7350		1196	1701	1969	2200	2420
7351	-	7400		1201	1708	1977	2208	2429
7401	-	7450		1206	1715	1985	2217	2439
7451	-	7500		1211	1721	1993	2226	2448
7501	-	7550		1216	1728	2000	2234	2458
7551	-	7600		1221	1736	2009	2244	2468
7601	-	7650		1226	1743	2017	2253	2479
7651	-	7700		1231	1750	2026	2263	2490
7701	-	7750		1236	1758	2035	2273	2500
7751	-	7800		1241	1765	2044	2283	2511
7801	-	7850		1246	1772	2052	2293	2522
7851	-	7900		1251	1780	2061	2302	2533
7901	-	7950		1256	1787	2070	2312	2543
7951	-	8000		1262	1795	2079	2322	2554
8001	-	8050		1267	1802	2087	2332	2565
8051	-	8100		1272	1809	2096	2341	2576
8101	-	8150		1277	1817	2105	2351	2586
8151	-	8200		1282	1824	2114	2361	2597
8201	-	8250		1287	1832	2122	2371	2608
8251	-	8300		1292	1839	2131	2381	2619
8301	-	8350		1297	1846	2140	2390	2629
8351	-	8400		1302	1854	2149	2400	2640
8401	-	8450		1307	1861	2158	2410	2651
8451	-	8500		1311	1866	2163	2416	2658
8501	-	8550		1313	1870	2167	2421	2663
8551	-	8600		1316	1873	2171	2425	2668
8601	-	8650		1318	1877	2175	2430	2673

Combined* Adjusted Net Income				One Child	Two Children	Three Children	Four Children	Five or More Children
8651	-	8700		1321	1880	2179	2434	2678
8701	-	8750		1324	1884	2183	2439	2682
8751	-	8800		1326	1888	2187	2443	2687
8801	-	8850		1329	1891	2191	2448	2692
8851	-	8900		1331	1895	2195	2452	2697
8901	-	8950		1334	1898	2199	2457	2702
8951	-	9000		1337	1902	2203	2461	2707
9001	-	9050		1339	1906	2207	2466	2712
9051	-	9100		1342	1909	2211	2470	2717
9101	-	9150		1344	1913	2215	2475	2722
9151	-	9200		1347	1916	2219	2479	2727
9201	-	9250		1349	1920	2223	2484	2732
9251	-	9300		1352	1923	2227	2488	2737
9301	-	9350		1355	1927	2231	2493	2742
9351	-	9400		1359	1933	2238	2499	2749
9401	-	9450		1363	1938	2244	2507	2757
9451	-	9500		1367	1944	2251	2514	2765
9501	-	9550		1372	1950	2257	2521	2773
9551	-	9600		1376	1956	2263	2528	2781
9601	-	9650		1380	1962	2270	2535	2789
9651	-	9700		1385	1968	2276	2543	2797
9701	-	9750		1389	1973	2283	2550	2805
9751	-	9800		1393	1979	2289	2557	2813
9801	-	9850		1397	1985	2296	2564	2821
9851	-	9900		1402	1991	2302	2571	2829
9901	-	9950		1406	1997	2309	2579	2836
9951	-	10000		1410	2002	2315	2586	2844
10001	-	10050		1415	2008	2321	2593	2852
10051	-	10100		1419	2014	2328	2600	2860
10101	-	10150		1423	2020	2334	2607	2868
10151	-	10200		1428	2026	2341	2615	2876
10201	-	10250		1432	2031	2347	2622	2884
10251	-	10300		1436	2037	2354	2629	2892
10301	-	10350		1440	2043	2360	2636	2900
10351	-	10400		1445	2049	2366	2643	2908
10401	-	10450		1449	2055	2373	2651	2916
10451	-	10500		1454	2061	2380	2659	2925
10501	-	10550		1458	2068	2388	2668	2934
10551	-	10600		1463	2075	2396	2676	2944
10601	-	10650		1468	2081	2404	2685	2953
10651	-	10700		1473	2088	2412	2694	2963
10701	-	10750		1477	2095	2419	2702	2973
10751	-	10800		1482	2102	2427	2711	2982
10801	-	10850		1487	2108	2435	2720	2992
10851	-	10900		1492	2115	2443	2729	3001

Combined* Adjusted Net Income				One Child	Two Children	Three Children	Four Children	Five or More Children
10901	-	10950		1496	2122	2451	2737	3011
10951	-	11000		1501	2129	2458	2746	3021
11001	-	11050		1506	2135	2466	2755	3030
11051	-	11100		1511	2142	2474	2763	3040
11101	-	11150		1515	2149	2482	2772	3049
11151	-	11200		1520	2156	2490	2781	3059
11201	-	11250		1525	2162	2497	2790	3069
11251	-	11300		1530	2169	2505	2798	3078
11301	-	11350		1534	2176	2513	2807	3088
11351	-	11400		1539	2183	2521	2816	3097
11401	-	11450		1544	2189	2529	2824	3107
11451	-	11500		1549	2196	2536	2833	3116
11501	-	11550		1553	2203	2544	2842	3126
11551	-	11600		1558	2210	2552	2851	3136
11601	-	11650		1563	2216	2560	2859	3145
11651	-	11700		1568	2223	2568	2868	3155
11701	-	11750		1572	2230	2575	2877	3164
11751	-	11800		1577	2237	2583	2885	3174
11801	-	11850		1582	2243	2591	2894	3184
11851	-	11900		1587	2250	2599	2903	3193
11901	-	11950		1591	2257	2607	2912	3203
11951	-	12000		1596	2264	2614	2920	3212
12001	-	12050		1601	2270	2622	2929	3222
12051	-	12100		1606	2277	2630	2938	3232
12101	-	12150		1610	2284	2638	2947	3241
12151	-	12200		1615	2291	2646	2955	3251
12201	-	12250		1620	2297	2653	2964	3260
12251	-	12300		1623	2302	2659	2970	3267
12301	-	12350		1627	2307	2664	2976	3273
12351	-	12400		1630	2312	2670	2982	3280
12401	-	12450		1634	2317	2675	2988	3287
12451	-	12500		1637	2322	2681	2994	3294
12501	-	12550		1641	2326	2686	3000	3301
12551	-	12600		1644	2331	2692	3007	3307
12601	-	12650		1648	2336	2697	3013	3314
12651	-	12700		1652	2341	2703	3019	3321
12701	-	12750		1655	2346	2708	3025	3328
12751	-	12800		1659	2351	2714	3031	3334
12801	-	12850		1662	2356	2719	3037	3341
12851	-	12900		1666	2361	2725	3044	3348
12901	-	12950		1669	2366	2730	3050	3355
12951	-	13000		1673	2371	2736	3056	3361
13001	-	13050		1676	2376	2741	3062	3368
13051	-	13100		1680	2380	2747	3068	3375
13101	-	13150		1683	2385	2752	3074	3382

Combined* Adjusted Net Income				One Child	Two Children	Three Children	Four Children	Five or More Children
13151	-	13200		1687	2390	2758	3081	3389
13201	-	13250		1691	2395	2763	3087	3395
13251	-	13300		1694	2400	2769	3093	3402
13301	-	13350		1698	2405	2774	3099	3409
13351	-	13400		1701	2410	2780	3105	3416
13401	-	13450		1705	2415	2785	3111	3422
13451	-	13500		1708	2420	2791	3117	3429
13501	-	13550		1712	2425	2796	3124	3436
13551	-	13600		1715	2429	2802	3130	3443
13601	-	13650		1719	2434	2807	3136	3450
13651	-	13700		1723	2439	2813	3142	3456
13701	-	13750		1726	2444	2818	3148	3463
13751	-	13800		1730	2449	2824	3154	3470
13801	-	13850		1733	2454	2830	3161	3477
13851	-	13900		1737	2459	2835	3167	3483
13901	-	13950		1740	2464	2841	3173	3490
13951	-	14000		1744	2469	2846	3179	3497
14001	-	14050		1747	2474	2852	3185	3504
14051	-	14100		1751	2479	2857	3191	3510
14101	-	14150		1755	2483	2863	3198	3517
14151	-	14200		1758	2488	2868	3204	3524
14201	-	14250		1762	2493	2874	3210	3531
14251	-	14300		1765	2498	2879	3216	3538
14301	-	14350		1769	2503	2885	3222	3544
14351	-	14400		1772	2508	2890	3228	3551
14401	-	14450		1776	2513	2896	3234	3558
14451	-	14500		1779	2518	2901	3241	3565
14501	-	14550		1783	2523	2907	3247	3571
14551	-	14600		1786	2528	2912	3253	3578
14601	-	14650		1790	2532	2918	3259	3585
14651	-	14700		1794	2537	2923	3265	3592
14701	-	14750		1797	2542	2929	3271	3599
14751	-	14800		1801	2547	2934	3278	3605
14801	-	14850		1804	2552	2940	3284	3612
14851	-	14900		1808	2557	2945	3290	3619
14901	-	14950		1811	2562	2951	3296	3626
14951	-	15000		1815	2567	2956	3302	3632
15001	-	15050		1818	2572	2962	3308	3639
15051	-	15100		1822	2577	2967	3315	3646
15101	-	15150		1826	2582	2973	3321	3653
15151	-	15200		1829	2586	2978	3327	3659
15201	-	15250		1833	2591	2984	3333	3666
15251	-	15300		1836	2596	2989	3339	3673
15301	-	15350		1840	2601	2995	3345	3680
15351	-	15400		1843	2606	3000	3351	3687

Combined* Adjusted Net Income				One Child	Two Children	Three Children	Four Children	Five or More Children
15401	-	15450		1847	2611	3006	3358	3693
15451	-	15500		1850	2616	3011	3364	3700
15501	-	15550		1854	2621	3017	3370	3707
15551	-	15600		1858	2626	3022	3376	3714
15601	-	15650		1861	2631	3028	3382	3720
15651	-	15700		1865	2635	3033	3388	3727
15701	-	15750		1868	2640	3039	3395	3734
15751	-	15800		1872	2645	3044	3401	3741
15801	-	15850		1875	2650	3050	3407	3748
15851	-	15900		1879	2655	3056	3413	3754
15901	-	15950		1882	2660	3061	3419	3761
15951	-	16000		1886	2665	3067	3425	3768
16001	-	16050		1889	2670	3072	3431	3775
16051	-	16100		1893	2675	3078	3438	3781
16101	-	16150		1897	2680	3083	3444	3788
16151	-	16200		1900	2684	3089	3450	3795
16201	-	16250		1904	2689	3094	3456	3802
16251	-	16300		1907	2694	3100	3462	3808
16301	-	16350		1911	2699	3105	3468	3815
16351	-	16400		1914	2704	3111	3475	3822
16401	-	16450		1918	2709	3116	3481	3829
16451	-	16500		1921	2714	3122	3487	3836
16501	-	16550		1925	2719	3127	3493	3842
16551	-	16600		1929	2724	3133	3499	3849
16601	-	16650		1932	2729	3138	3505	3856
16651	-	16700		1936	2734	3144	3512	3863
16701	-	16750		1939	2738	3149	3518	3869
16751	-	16800		1943	2743	3155	3524	3876
16801	-	16850		1946	2748	3160	3530	3883
16851	-	16900		1950	2753	3166	3536	3890
16901	-	16950		1953	2758	3171	3542	3897
16951	-	17000		1957	2763	3177	3548	3903
17001	-	17050		1961	2768	3182	3555	3910
17051	-	17100		1964	2773	3188	3561	3917
17101	-	17150		1968	2778	3193	3567	3924
17151	-	17200		1971	2783	3199	3573	3930
17201	-	17250		1975	2787	3204	3579	3937
17251	-	17300		1978	2792	3210	3585	3944
17301	-	17350		1982	2797	3215	3592	3951
17351	-	17400		1985	2802	3221	3598	3957
17401	-	17450		1989	2807	3226	3604	3964
17451	-	17500		1992	2812	3232	3610	3971
17501	-	17550		1996	2817	3237	3616	3978
17551	-	17600		2000	2822	3243	3622	3985
17601	-	17650		2003	2827	3248	3629	3991

Combined* Adjusted Net Income				One Child	Two Children	Three Children	Four Children	Five or More Children
17651	-	17700		2007	2832	3254	3635	3998
17701	-	17750		2010	2837	3259	3641	4005
17751	-	17800		2014	2841	3265	3647	4012
17801	-	17850		2017	2846	3270	3653	4018
17851	-	17900		2021	2851	3276	3659	4025
17901	-	17950		2024	2856	3282	3665	4032
17951	-	18000		2028	2861	3287	3672	4039
18001	-	18050		2032	2866	3293	3678	4046
18051	-	18100		2035	2871	3298	3684	4052
18101	-	18150		2039	2876	3304	3690	4059
18151	-	18200		2042	2881	3309	3696	4066
18201	-	18250		2046	2886	3315	3702	4073
18251	-	18300		2049	2890	3320	3709	4079
18301	-	18350		2053	2895	3326	3715	4086
18351	-	18400		2056	2900	3331	3721	4093
18401	-	18450		2060	2905	3337	3727	4100
18451	-	18500		2063	2910	3342	3733	4106
18501	-	18550		2067	2915	3348	3739	4113
18551	-	18600		2071	2920	3353	3745	4120
18601	-	18650		2074	2925	3359	3752	4127
18651	-	18700		2078	2930	3364	3758	4134
18701	-	18750		2081	2935	3370	3764	4140
18751	-	18800		2085	2939	3375	3770	4147
18801	-	18850		2088	2944	3381	3776	4154
18851	-	18900		2092	2949	3386	3782	4161
18901	-	18950		2095	2954	3392	3789	4167
18951	-	19000		2099	2959	3397	3795	4174
19001	-	19050		2103	2964	3403	3801	4181
19051	-	19100		2106	2969	3408	3807	4188
19101	-	19150		2110	2974	3414	3813	4195
19151	-	19200		2113	2979	3419	3819	4201
19201	-	19250		2117	2984	3425	3826	4208
19251	-	19300		2120	2989	3430	3832	4215
19301	-	19350		2124	2993	3436	3838	4222
19351	-	19400		2127	2998	3441	3844	4228
19401	-	19450		2131	3003	3447	3850	4235
19451	-	19500		2135	3008	3452	3856	4242
19501	-	19550		2138	3013	3458	3862	4249
19551	-	19600		2142	3018	3463	3869	4255
19601	-	19650		2145	3023	3469	3875	4262
19651	-	19700		2149	3028	3474	3881	4269
19701	-	19750		2152	3033	3480	3887	4276
19751	-	19800		2156	3038	3485	3893	4283
19801	-	19850		2159	3042	3491	3899	4289
19851	-	19900		2164	3048	3498	3907	4298

Combined* Adjusted Net Income				One Child	Two Children	Three Children	Four Children	Five or More Children
19901	-	19950		2169	3056	3506	3917	4308
19951	-	20000		2174	3064	3515	3927	4319

[Court Order March 9, 2009, effective July 1, 2009]

Rule 9.27 Child Support Guidelines Worksheets.**Rule 9.27 — Form 1: Child Support Guidelines Worksheet.**

FORM 1
CHILD SUPPORT GUIDELINES WORKSHEET

Docket No: _____

I. NET MONTHLY INCOME OF PETITIONER _____ (NAME).

☐ Custodial Parent ☐ Noncustodial Parent ☐ Joint Physical Care (Select one)
 (claiming _____ child/children as tax dependents)

A. Sources and Amounts of Annual Income:

	\$	
	\$	
	\$	
	TOTAL:	\$ _____

B. Federal Tax Deduction:

Gross Annual Taxable Income (_____ untaxed)	\$	
less ½ self employment (FICA) tax	<	>
less federal adjustments to income	<	>
less personal exemptions, self + _____ dep.	<	>
less standard deduction		
single <input type="checkbox"/> h of h <input type="checkbox"/> mfs <input type="checkbox"/>	<	>
Net taxable income – federal	\$	
Federal tax liability (from tax table)	<	>
Federal Tax Credit for Dependent Children	+	
Final Federal tax liability		< _____ >

C. State Tax Deduction:

Gross Annual Taxable Income	\$	
less ½ self employment (FICA) tax	<	>
less state adjustments to income	<	>
less federal tax liability (adjusted for dependent tax credit)	<	>
less standard deduction		
single <input type="checkbox"/> h of h <input type="checkbox"/> mfs <input type="checkbox"/>	<	>
Net taxable income – state	\$	
State tax liability (from tax table) \$ _____		
less personal and dependent credits < _____ >		
plus school district surtax (____%)		
Final state tax liability		< _____ >

D. Social Security and Medicare Tax Deduction:

Annual earned income	\$	
Applicable rate (7.65% or 15.3%, as adjusted)	× _____ %	
Annual Social Security and Medicare tax liability		< _____ >

E. Other Deductions (Annual)

1. Mandatory pension	<	>
2. Union dues	<	>
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter	<	>
4. Prior obligation of child support and spousal support actually paid pursuant to court or administrative order	<	>
5. Deduction for _____ additional qualified dependents (from tables)	<	>
6. Child care expenses (present action)	\$	
less federal child care tax credit	<	>
less state child care tax credit	<	>
Net child care expenses		< _____ >

Preliminary Net Annual Income

\$ _____

Preliminary Average Monthly Income of Petitioner

\$ _____

7. Cash Monthly Medical Support ordered in this pending action < _____ >

Adjusted Net Monthly Income of Petitioner (Preliminary Average Monthly income minus monthly cash medical support ordered in this action) \$ _____

II. NET MONTHLY INCOME OF RESPONDENT _____ **(NAME)**.

☐ Custodial Parent ☐ Noncustodial Parent ☐ Joint Physical Care (Select one)
(claiming _____ child/children as tax dependents)

A. Sources and Amounts of Annual Income:

_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL:	< _____ >

B. Federal Tax Deduction:

Gross Annual Taxable Income (_____ untaxed)	\$ _____
less ½ self employment (FICA) tax	< _____ >
less federal adjustments to income	< _____ >
less personal exemptions, self + _____ dep.	< _____ >
less standard deduction	
single <input type="checkbox"/> h of h <input type="checkbox"/> mfs <input type="checkbox"/>	< _____ >
Net taxable income - federal	\$ _____
Federal tax liability (from tax table)	< _____ >
Federal Tax Credit for Dependent Children	+ _____
Final Federal Tax Liability	< _____ >

C. State Tax Deduction:

Gross Annual Taxable Income	\$ _____
less ½ self employment (FICA) tax	< _____ >
less state adjustments to income	< _____ >
less federal tax liability (adjusted for dependent tax credit)	< _____ >
less standard deduction	
single <input type="checkbox"/> h of h <input type="checkbox"/> mfs <input type="checkbox"/>	< _____ >
Net taxable income - state	\$ _____
State tax liability (from tax table) \$ _____	
less personal and dependent credits < _____ >	
plus school district surtax (_____ %)	
Final state tax liability	< _____ >

D. Social Security and Medicare Tax Deduction:

Annual earned income	\$ _____
Applicable rate (7.65% or 15.3%, as adjusted)	x _____ %
Annual Social Security and Medicare tax liability	< _____ >

E. Other Deductions (Annual):

1. Mandatory pension	< _____ >
2. Union dues	< _____ >
3. Actual medical support paid pursuant to court order or administrative order in another order for other children, not the pending matter	< _____ >
4. Prior obligation of child support and spousal support actually paid pursuant to court or administrative order	< _____ >
5. Deduction for _____ additional qualified dependents (from tables)	< _____ >
6. Child care expenses (present action)	\$ _____
less federal child care tax credit	< _____ >
less state child care tax credit	< _____ >
Net child care expenses	< _____ >

Preliminary Net Annual Income \$ _____

Preliminary Average Monthly Income of Respondent \$ _____

7. Cash Monthly Medical Support ordered in this pending action

< _____ >

Adjusted Net Monthly Income of Respondent (Preliminary Average Monthly income minus monthly cash medical support ordered in this action)

\$ _____

III. CALCULATION OF THE GUIDELINE AMOUNT OF SUPPORT (If applicable)

	Custodial Parent	Noncustodial Parent	Combined
	[] Petitioner	[] Petitioner	
	[] Respondent	[] Respondent	
A. Adjusted Net Monthly Income	\$ _____	+ \$ _____	= \$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses)	_____ %	+ _____ %	= 100%
C. Number of Children for Whom Support is Sought	_____	_____	_____
D. Basic Support Obligation Before Health Insurance			\$ _____
E. Cost of Child(ren)'s Health Insurance Premium (Difference between family and single cost)	\$ _____	+ \$ _____	= \$ _____
F. Total Obligation (Line D + combined amount line E)			\$ _____
G. Each Parent's Share of Total Obligation (Line F multiplied by line B for each parent)	\$ _____	\$ _____	
H. Guideline Amount of Child Support for NCP (NCP's line G minus NCP's line E)		\$ _____	

III. a. EXTRAORDINARY VISITATION CREDIT:

(Complete only if noncustodial parent's court-ordered visitation exceeds 127 overnights per year.)

I. Proportionate Share of Basic Obligation Before Health Insurance (NCP's line B multiplied by line D; however, if the low-income adjustment applies use amount from line D only and do not multiply by line B)	\$ _____
J. Number of court-ordered visitation overnights with the noncustodial parent	_____
K. Extraordinary Visitation Credit Percentage	_____ %
L. Extraordinary Visitation Credit (Line I multiplied by Line K)	\$ _____
M. Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line H minus line L)	\$ _____

IV. CALCULATION OF THE JOINT (EQUALLY SHARED) PHYSICAL CARE GUIDELINE AMOUNT OF CHILD SUPPORT (If applicable)

	Petitioner	Respondent	Combined
A. Adjusted Net Monthly Income	\$ _____	+ \$ _____	= \$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses)	_____ %	+ _____ %	= 100%
C. Number of Children for Whom Support is Sought	_____	_____	_____
D. Basic Support Obligation Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations)	\$ _____	\$ _____	
E. Each Parent's Basic Primary Care Amount Before Health Insurance (Line B multiplied by line D for each parent)	\$ _____	\$ _____	

F. Each Parent's Share of Joint Physical Support
(Line E multiplied by 1.5 for each parent to account for extra costs for two residences) \$ _____ \$ _____

G. Each Parent's Joint Physical Care Support Obligation Before Health Insurance
(Line F multiplied by .5 for each parent to account for 50% of time spent with each parent) \$ _____ \$ _____

H. Cost of Child(ren)'s Health Insurance Premium*
(Difference between family and single cost)
(*The health insurance adjustment does not apply if either parent's net income on line A falls within the shaded area of the Schedule of Basic Child Support Obligations. Do not complete lines H, I and J and enter \$-0- for each parent on line K.) \$ _____ + \$ _____ = \$ _____

I. Each Parent's Share of Health Insurance Costs
(Each parent's line B multiplied by combined amount on line H) \$ _____ \$ _____

J. Cost of Child's Health Insurance Premium \$ _____ \$ _____

K. Amount Owed for parent's Share of Health Insurance
(Each parent's line I minus each parent's line J; if a negative amount, enter \$0.) \$ _____ \$ _____

L. Guideline Amount of Child Support
(Each parent's line G plus each parent's line K) \$ _____ \$ _____

M. Net Amount of Child Support for Joint Physical Support After Offset
(Smaller amount on line L subtracted from larger amount on line L. Parent with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.) \$ _____ \$ _____

V. SPECIAL FINDINGS

- A. Income imputed to Petitioner
Income imputed to Respondent
- B. Estimated income of Petitioner
Estimated income of Respondent
- C. Deviations made from Child Support Guidelines
- D. Requested amount of child support \$ _____ per month

VI. CHANGES IN CHILD SUPPORT OBLIGATION AS NUMBER OF CHILDREN ENTITLED TO SUPPORT CHANGES (For cases with multiple children based on present income and applicable guidelines calculation method):

VI—a. Basic Obligation (if applicable)

<u>Number of Children</u>	<u>Total Obligation</u> (Line F)**	<u>NCP's Share of Total Obligation</u> (NCP's Line G)**	<u>NCP's Cost of Children's Health Insurance</u> (NCP's Line E)**	<u>Extraordinary Visitation Credit*</u> (*If applicable) (Line L)**	<u>Guideline Amount of Child Support</u> (Line H or M)**
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

** (All Line references are to Division III, Calculation of the Guideline Amount of Support section of the worksheet.)

VI—b. Joint (Equally Shared) Physical Care Obligation (if applicable)

<u>Number of Children</u>	<u>Guideline Amount of Child Support Petitioner</u> (Line L)*	<u>Guideline Amount of Child Support Respondent</u> (Line L)*	<u>Net Amount of Child Support For Joint Physical Support After Offset</u> (Line M)*
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

*(All line references are to Division IV, Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support section of the worksheet.)

STATE OF IOWA, COUNTY OF _____ : ss: _____

I, _____, do hereby swear or affirm that the foregoing statement is true, complete and correct as I verily believe from all information available to me at this time.

Date: _____ (Name)

The undersigned attorney for the (Petitioner/Respondent) hereby certifies that the foregoing Child Support Guidelines Worksheets were prepared by me or at my direction in good faith reliance upon information available to me at this time.

(Attorney)

[Report November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]

Rule 9.27 — Form 2: *Child Support Guidelines Worksheet.*

FORM 2
CHILD SUPPORT GUIDELINES WORKSHEET
 Date: _____

Case No.: _____

Dependents: _____

Docket No.: _____

Name: _____	Name: _____
<input type="checkbox"/> Noncustodial Parent's [NCP] <input type="checkbox"/> Custodial Parent	<input type="checkbox"/> Noncustodial Parent [NCP] <input type="checkbox"/> Custodial Parent
<u>Method(s) Used to Determine Income</u>	<u>Method(s) Used to Determine Income</u>
<input type="checkbox"/> Parent's Financial Statement/Verified Income	<input type="checkbox"/> Parent's Financial Statement/Verified Income
<input type="checkbox"/> Other Sources	<input type="checkbox"/> Other Sources
<input type="checkbox"/> CSRU Median Income	<input type="checkbox"/> CSRU Median Income

I. ADJUSTED NET MONTHLY INCOME COMPUTATION

	Custodial Parent*	Noncustodial Parent*
	(name)	(name)
A. Gross Monthly Income	\$ _____	\$ _____
B. Federal Income Tax	\$ _____	\$ _____
C. State Income Tax	\$ _____	\$ _____
D. Social Security Deductions	\$ _____	\$ _____
E. Mandatory Pension Deductions	\$ _____	\$ _____
F. Union Dues	\$ _____	\$ _____
G. Actual Medical Support Paid Pursuant to Court Order or Administrative Order in Another Order for Other Children, Not the Pending Matter	\$ _____	\$ _____
H. Prior Obligation of Child Support and Spousal Support Actually Paid Pursuant to Court or Administrative Order	\$ _____	\$ _____
I. Qualified Additional Dependent Deductions	\$ _____	\$ _____
J. Actual Child Care Expense While Custodial Parent* is Employed, Less the Appropriate Income Tax Credit	\$ _____	\$ _____
K. Preliminary Net Income for Each Parent (Line A minus lines B through J for each parent)	\$ _____	\$ _____
L. If Ordered in this Pending Matter, Cash Medical Support	\$ _____	\$ _____
M. Adjusted Net Monthly Income (Line K minus line L) (Amount used to calculate the guideline amount of child support)	\$ _____	\$ _____

*In cases of joint physical care, use names only and designate both parents as custodial parents.

II. CALCULATION OF THE GUIDELINE AMOUNT OF SUPPORT (If applicable)

	Custodial Parent	Noncustodial Parent	Combined
	(name)	(name)	
A. Adjusted Net Monthly Income	\$ _____	+ \$ _____	= \$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses)	_____ %	+ _____ %	= 100%
C. Number of Children for Whom Support is Sought			_____
D. Basic Support Obligation Before Health Insurance			\$ _____
E. Cost of Child(ren)'s Health Insurance Premium (Difference between family and single cost)	\$ _____	+ \$ _____	= \$ _____
F. Total Obligation (Line D + combined amount line E)			\$ _____
G. Each Parent's Share of Total Obligation (Line F multiplied by line B for each parent)	\$ _____	\$ _____	
H. Guideline Amount of Child Support for NCP (NCP's line G minus NCP's line E)		\$ _____	

II.—a. EXTRAORDINARY VISITATION CREDIT:

(Complete only if noncustodial parent's court-ordered visitation exceeds 127 overnights per year.)

I. Proportionate Share of Basic Obligation Before Health Insurance (NCP's line B multiplied by line D; however, if the low-income adjustment applies use amount from line D only and do not multiply by line B.)	\$ _____
J. Number of court-ordered visitation overnights with the noncustodial parent	_____
K. Extraordinary Visitation Credit Percentage	_____ %
L. Extraordinary Visitation Credit (Line I multiplied by Line K)	\$ _____
M. Guideline Amount of Child Support (After Credit for Extraordinary Visitation) (Line H minus line L)	\$ _____

III. CALCULATION OF THE JOINT (EQUALLY SHARED) PHYSICAL CARE GUIDELINE AMOUNT OF CHILD SUPPORT (If applicable)

		Combined
	(name)	(name)
A. Adjusted Net Monthly Income	\$ _____	+ \$ _____ = \$ _____
B. Proportional Share of Income (Also used for Uncovered Medical Expenses)	_____ %	+ _____ % = 100%
C. Number of Children for Whom Support is Sought		_____
D. Basic Support Obligation Before Health Insurance (Use line A combined amount to find amount from Schedule of Basic Support Obligations)	\$ _____	\$ _____
E. Each Parent's Basic Primary Care Amount Before Health Insurance (Line B multiplied by line D for each parent)	\$ _____	\$ _____

F. Each Parent's Share of Joint Physical Support
(Line E multiplied by 1.5 for each parent to account for extra costs for two residences) \$ _____ \$ _____

G. Each Parent's Joint Physical Care Support Obligation Before Health Insurance
(Line F multiplied by .5 for each parent to account for 50% of time spent with each parent) \$ _____ \$ _____

H. Cost of Child(ren)'s Health Insurance Premium*
(Difference between family and single cost)
(*The health insurance adjustment does not apply if either parent's net income on line A falls within the shaded area of the Schedule of Basic Child Support Obligations. Do not complete lines H, I and J and enter \$-0- for each parent on line K.) \$ _____ + \$ _____ = \$ _____

I. Each Parent's Share of Health Insurance Costs
(Each parent's line B multiplied by combined amount on line H) \$ _____ \$ _____

J. Cost of Child's Health Insurance Premium \$ _____ \$ _____

K. Amount Owed for Parent's Share of Health Insurance
(Each parent's line I minus each parent's line J; if a negative amount, enter \$0.) \$ _____ \$ _____

L. Guideline Amount of Child Support
(Each parent's line G plus each parent's line K) \$ _____ \$ _____

M. Net Amount of Child Support for Joint Physical Support After Offset
(Smaller amount on line L subtracted from larger amount on line L. Parent with larger amount on line L pays the other parent the difference, as a method of payment. Obligation amounts revert to line L if FIP is paid.) \$ _____ \$ _____

IV. Deviations: (See attachment)

V. **RECOMMENDED AMOUNT OF SUPPORT:** \$ _____ per _____

V—a. Recommended Amount of Accrued Support: \$ _____ (See attachment)

VI. Changes in Child Support Obligation as Number of Children Entitled to Support Changes

(For cases with multiple children based on present income and applicable guidelines calculation method):

VI—a. Basic Obligation (if applicable)

<u>Number of Children</u>	<u>Total Obligation</u> (Line F)**	<u>NCP's Share of Total Obligation</u> (NCP's Line G)**	<u>NCP's Cost of Children's Health Insurance</u> (NCP's Line E)**	<u>Extraordinary Visitation Credit*</u> (*If applicable) (Line L)**	<u>Guideline Amount of Child Support</u> (Line H or M)**
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

** (All Line references are to Division II, Calculation of the Guideline Amount of Support section of the worksheet.)

VI—b. Joint (Equally Shared) Physical Care Obligation (if applicable)

<u>Number of Children</u>	<u>Guideline Amount of Child Support</u>	<u>Guideline Amount of Child Support</u>	<u>Net Amount of Child Support For Joint Physical Support After Offset</u>
	(name)	(name)	
	(Line L)*	(Line L)*	(Line M)*
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$

*(All line references are to Division III, Calculation of the Joint (Equally Shared) Physical Care Guideline Amount of Child Support section of the worksheet.)

VII. Qualified Additional Dependent Deduction: (See guidelines for the definition of this term.)

Paternity Establishment Method						
Child's Name	Whose Child	Date of Birth	Court/Admin. Order	In Court Stmt. & Consent	Paternity Affidavit	Child Born During Marriage

STATE OF IOWA, COUNTY OF _____: ss: _____

I, _____, do hereby swear or affirm that the foregoing statement is true, complete and correct as I verily believe from all information available to me at this time.

Date: _____
[Print name] _____ **

The undersigned attorney for _____ hereby certifies that the foregoing Child Support Guidelines Worksheets were prepared by me or at my direction in good faith reliance upon information available to me at this time.

Date: _____
(Attorney for _____) **

Prepared by: _____ Date: _____

**Child Support Recovery Unit is not required to obtain signatures.

[Court Order November 9, 2001, effective February 15, 2002; September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009]